IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: **BEDELL, Daniel Wayne** Atty Ref.: **HSJ92003-0126US1**

(60717.341701)

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FOR (TITLE): ION MILL PROCESS WITH SACRIFICIAL MASK LAYER TO FABRICATE POLE TIP FOR PERPENDICULAR RECORDING

Filing Date: 09/30/2003 Examiner: TUGBANG, Anthony D.

Serial No: 10/676,728 Art Unit: 3729

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Box Amendment P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Dear Examiner Tugbang:

In response to the Non-final Office Action dated 06/30/2008, Applicant submits the following remarks and amendments, currently due on a statutory period for response expiring on 09/30/2008. This response is being filed electronically on September 27, 2008. It is thought that no extension of time is necessary.

The Examiner has stated, on the Office Action Summary that Claims 1-14 are pending, Claims 11, 12 and 14 are withdrawn from consideration and Claims 1-10 and 13 are rejected. This response is organized as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper; and

Remarks begin on page 4 of this paper.